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THE UNITED STATES INTERNAL REVENUE LAWS. With Notes. By Mark Ash and William Ash. New York: Baker, Voorhis, & Co. 1899. pp. lvi, 631.

The lawyer's work has only begun when he finds the section of the revenue law that governs his case. To ascertain the effect that will be given the provision in the courts is a far more difficult task. The authors have endeavored to collect in this volume everything collectable that can materially assist this investigation. All the revenue laws now in force are printed in full, and the different sections are followed by citations of United States cases on kindred points, and by references to the earlier laws which form the basis of the sections in question. Pains have been taken to collect the English authorities bearing on our statutes, especially those relating to taxes on legacies and stamp taxes on instruments. The cases on both sides of the many disputed points regarding the validity of unstamped papers and their use as evidence have been gathered with particular care and fulness. The most noticeable feature of the work is the exhaustive collection of rulings rendered by the Commissioner of Internal Revenue and other executive officials. These rulings are the practical interpretations rendered in the course of discharging duties under the act. While they are not binding on the courts, they are yet regarded by them with respect, and are, accordingly, worth careful consideration by lawyers. The most recent of these holdings have been particularly sought, and by means of addenda the collection has been made complete to November, 1898. An appendix of sixty pages gives the statutes regarding the jurisdiction of the courts, the duties and responsibilities of revenue collectors, the penalties for offences against the revenue laws, and in general the manner in which the acts will be administered. Throughout the volume the workmanship seems thorough, and the result is a reference book of value.

G. B. H.

ANNOTATED RULES AND FORMS IN BANKRUPTCY. By Wm. Miller Collier. Albany, N. Y.: Matthew Bender. 1899. pp. v, 169.

This book contains the appendices to the last edition of Collier on Bankruptcy published as a distinct volume. Reviewed in 12 HARVARD LAW REVIEW, 228. All of the three documents included are indispensable, but are common property—the Rules in Equity, the Rules in Bankruptcy, and the Official Forms in Bankruptcy. However, there is much editorial labor in the annotations and indices. The editor gives almost exclusive attention to the general orders in Bankruptcy recently established by the Supreme Court. Below each provision of these he adds the sections that apply from the National Bankruptcy Act, from the Rules in Equity, and from the General Orders in Bankruptcy of 1867. Further, he subjoins a citation of the cases in point and a succinct commentary thereon. But upon the whole the editorial work, though of distinct worth in connection with the principal treatise, is of less value apart from it.

B. W.